

LION FARM ACTION CENTRE (SANDWELL) LIMITED
Company Limited by Guarantee
Unaudited Financial Statements
31st March 2025

GRIFFITHS & PEGG LIMITED

Chartered Accountants
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
DY5 1XE

LION FARM ACTION CENTRE (SANDWELL) LIMITED

Company Limited by Guarantee

Financial Statements

Year ended 31st March 2025

	Pages
Trustees' annual report (incorporating the director's report)	1 to 3
Independent examiner's report to the trustees	4
Statement of financial activities (including income and expenditure account)	5
Statement of financial position	6
Notes to the financial statements	7 to 14
The following pages do not form part of the financial statements	
Detailed statement of financial activities	16 to 17
Notes to the detailed statement of financial activities	18

LION FARM ACTION CENTRE (SANDWELL) LIMITED

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31st March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31st March 2025.

Achievements and performance

It is with great pride and enthusiasm that I present the 2025 report for Lion Farm Action Centre. This year has been marked by remarkable progress and steadfast commitment to our mission, as we continue to strengthen and expand the vital services that empower and uplift our community.

Throughout this past year, our team has worked tirelessly to address pressing local needs with compassion and innovation. Our Job Club remains a cornerstone of support, equipping residents with the tools, confidence, and guidance to pursue meaningful employment opportunities. Meanwhile, ongoing activities like Indoor Bowls have flourished, promoting not just physical health but also fostering vital social care and support to each other.

Our After-School Club has once again been a beacon of hope and care for children and families, providing a safe, nurturing environment that enriches young lives daily. In partnership with St James Church, our Food Giveaway program has met an urgent demand for food support, alleviating hardship for many families. Special thanks go to Steve, whose tireless volunteer dedication has been pivotal to this initiative's ongoing success.

The impact of our HAF (Holiday Activities and Food) Playscheme continues to resonate deeply within the community. Offering nutritious meals alongside a vibrant mix of fun and educational activities, the program ensures children enjoy safe, enriching school holidays and providing crucial support for parents and caregivers alike.

Social connections and practical help have flourished through our Coffee Mornings, Men's Shed, and Cost of Living Support sessions. These initiatives not only build a stronger sense of community but also provide essential guidance, becoming lifelines for many residents navigating challenging times.

In response to the alarming rise in knife-related incidents, we have intensified our efforts to promote community safety. Collaborating closely with St James Church and local partners, we've launched targeted outreach initiatives aimed at reducing violence and creating safer spaces for young people and families. Thanks to funding from Sandwell Council, MW Impact has delivered powerful assemblies and workshops in our schools, sparking important conversations and empowering young minds to make safer choices. This growing focus on safety reflects our unwavering commitment to be part of the solution. Our successes would not be possible without the generous support of our funders. Grants from Sandwell MBC and the National Lottery Community Fund have been vital, while the Henry Smith Charity's three-year commitment secures the future of our After-School Club, a cornerstone service for our community.

None of this would be achievable without our incredible staff and volunteers. I extend my deepest gratitude to every one of you. Special recognition goes to Sharon, Zoe and Vicky, whose leadership at the After-School Club is exemplary; to the After School Club team who also work tirelessly to ensure that the needs of our children are met, to Carol, whose enthusiasm powers multiple projects; to Jo, whose meticulous financial stewardship keeps us on track; and to Kate, whose outstanding coordination ensures our centre runs smoothly every day. We also thank our volunteers who attend and help us run many of our activities and without whom the task would be much harder.

In summary, 2025 has been a year of growth, resilience, and collaboration. By focusing on enhancing community support, championing safety, securing essential funding, and nurturing strong partnerships, Lion Farm Action Centre continues to be a trusted, indispensable hub at the heart of our community. Thank you all for your dedication, passion, and hard work together, we are making a lasting difference.

LION FARM ACTION CENTRE (SANDWELL) LIMITED

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st March 2025

Financial review

The results for the year and the financial position at the end of the year are shown in the attached Financial Statements.

Policy for Holding Reserves

Any reserves will be used for the continuation of the Action Centre's activities and services.

Structure, governance and management

Lion Farm Action Centre (Sandwell) Limited was incorporated as a limited company on 27th February 1995 and registered as a charity on 27th March 2015.

Trustees are appointed and removed by a unanimous resolution of a meeting of trustees.

Reference and administrative details

Registered charity name	LION FARM ACTION CENTRE (SANDWELL) LIMITED
Charity registration number	1161104
Company registration number	03026631
Principal office and registered office	The Vicarage Shelsley Avenue Oldbury West Midlands B69 1BG

The trustees

Mr C J Sale
Cllr J R Chidley
Mr B S Underhill
Miss C E Johnston

Company secretary Miss C E Johnston

Independent examiner Mr A A B Grainger BSc (Hons), A.R.C.S., F.C.A
Griffiths & Pegg Limited
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
DY5 1XE

LION FARM ACTION CENTRE (SANDWELL) LIMITED

Company Limited by Guarantee

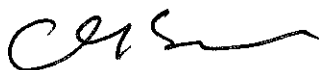
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st March 2025

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20th June 2025 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to be 'C J Sale', written in a cursive style.

Mr C J Sale
Trustee

LION FARM ACTION CENTRE (SANDWELL) LIMITED**Company Limited by Guarantee****Independent Examiner's Report to the Trustees of LION FARM ACTION CENTRE (SANDWELL) LIMITED****Year ended 31st March 2025**

I report to the trustees on my examination of the financial statements of LION FARM ACTION CENTRE (SANDWELL) LIMITED ('the charity') for the year ended 31st March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr A A B Grainger BSc (Hons), A.R.C.S., F.C.A.
Independent Examiner

3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
DY5 1XE

LION FARM ACTION CENTRE (SANDWELL) LIMITED

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31st March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	64,761	80,446	145,207	129,781
Other trading activities	5	287	2,896	3,183	14,140
Investment income	6	780	—	780	744
Other income	7	1,000	49,500	50,500	41,500
Total income		<u>66,828</u>	<u>132,842</u>	<u>199,670</u>	<u>186,165</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	2,642	24,720	27,362	20,012
Expenditure on charitable activities	9,10	63,734	122,059	185,793	182,384
Total expenditure		<u>66,376</u>	<u>146,779</u>	<u>213,155</u>	<u>202,396</u>
Net expenditure and net movement in funds		<u>452</u>	<u>(13,937)</u>	<u>(13,485)</u>	<u>(16,231)</u>
Reconciliation of funds					
Total funds brought forward		25,138	26,846	51,984	68,215
Total funds carried forward		<u>25,590</u>	<u>12,909</u>	<u>38,499</u>	<u>51,984</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LION FARM ACTION CENTRE (SANDWELL) LIMITED

Company Limited by Guarantee

Statement of Financial Position

31st March 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	16		1,437	1,796
Current assets				
Debtors	17	1,250		1,100
Cash at bank and in hand		42,282		55,267
		<u>43,532</u>		<u>56,367</u>
Creditors: amounts falling due within one year	18	<u>(6,470)</u>		<u>(6,179)</u>
Net current assets			<u>37,062</u>	<u>50,188</u>
Total assets less current liabilities			<u>38,499</u>	<u>51,984</u>
Net assets			<u>38,499</u>	<u>51,984</u>
Funds of the charity				
Restricted funds			12,909	26,846
Unrestricted funds			<u>25,590</u>	<u>25,138</u>
Total charity funds	20		<u>38,499</u>	<u>51,984</u>

For the year ending 31st March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 20th June 2025, and are signed on behalf of the board by:



Mr C J Sale
Trustee

The notes on pages 7 to 14 form part of these financial statements.

LION FARM ACTION CENTRE (SANDWELL) LIMITED

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31st March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Vicarage, Shelsley Avenue, Oldbury, West Midlands, B69 1BG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

No cash flow statement has been produced by the company.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

LION FARM ACTION CENTRE (SANDWELL) LIMITED

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

LION FARM ACTION CENTRE (SANDWELL) LIMITED

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st March 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 20% reducing balance
Equipment	- 20% reducing balance

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
Sandwell MBC	64,261	—	64,261
Henry Smith Charity	—	37,600	37,600
Playscheme	—	22,430	22,430
Other	1,500	20,416	21,916
	<u>65,761</u>	<u>80,446</u>	<u>146,207</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Sandwell MBC	71,401	—	71,401
Henry Smith Charity	—	18,700	18,700
Playscheme	—	19,915	19,915
Other	(24)	19,789	19,765
	<u>71,377</u>	<u>58,404</u>	<u>129,781</u>

LION FARM ACTION CENTRE (SANDWELL) LIMITED

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st March 2025

5. Other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Fundraising events	<u>287</u>	<u>2,896</u>	<u>3,183</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Fundraising events	<u>1,126</u>	<u>13,014</u>	<u>14,140</u>

6. Investment income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bank interest receivable	<u>780</u>	<u>780</u>	<u>744</u>	<u>744</u>

7. Other income

	Restricted Funds	Total Funds 2025	Restricted Funds	Total Funds 2024
	£	£	£	£
Other	<u>50,500</u>	<u>50,500</u>	<u>41,500</u>	<u>41,500</u>

8. Costs of raising donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Costs of raising donations and legacies - Fundraising	<u>2,642</u>	<u>24,720</u>	<u>27,362</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Costs of raising donations and legacies - Fundraising	<u>1,771</u>	<u>18,241</u>	<u>20,012</u>

LION FARM ACTION CENTRE (SANDWELL) LIMITED

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st March 2025

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Community Activities	63,375	122,059	185,434
Support costs	359	—	359
	<u>63,734</u>	<u>122,059</u>	<u>185,793</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Community Activities	71,808	110,126	181,935
Support costs	449	—	449
	<u>72,257</u>	<u>110,126</u>	<u>182,384</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Community Activities	<u>185,434</u>	<u>359</u>	<u>185,793</u>	<u>182,384</u>

11. Analysis of support costs

	Community activities £	Total 2025 £	Total 2024 £
Support costs - Depreciation	<u>359</u>	<u>359</u>	<u>449</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>359</u>	<u>449</u>

13. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,900</u>	<u>1,900</u>

LION FARM ACTION CENTRE (SANDWELL) LIMITED

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st March 2025

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	141,014	132,920
Social security costs	5,245	3,907
Employer contributions to pension plans	8,340	6,867
	<u>154,599</u>	<u>143,694</u>

The average head count of employees during the year was 4 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of administrative staff	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

16. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1st April 2024 and 31st March 2025	<u>4,874</u>	<u>15,907</u>	<u>20,781</u>
Depreciation			
At 1st April 2024	4,754	14,231	18,985
Charge for the year	24	335	359
At 31st March 2025	<u>4,778</u>	<u>14,566</u>	<u>19,344</u>
Carrying amount			
At 31st March 2025	<u>96</u>	<u>1,341</u>	<u>1,437</u>
At 31st March 2024	<u>120</u>	<u>1,676</u>	<u>1,796</u>

All fixed assets are held by the Centre for use in meeting its charitable objectives.

17. Debtors

	2025	2024
	£	£
Prepayments and accrued income	<u>1,250</u>	<u>1,100</u>

LION FARM ACTION CENTRE (SANDWELL) LIMITED

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st March 2025

18. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	409	—
Accruals and deferred income	3,000	3,000
Social security and other taxes	1,842	2,190
Other creditors	1,219	989
	<u>6,470</u>	<u>6,179</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £8,340 (2024:£6,867).

20. Analysis of charitable funds

Unrestricted funds

	At 1st April 2024	Income	Expenditure	At 31st March 2025
	£	£	£	£
General funds	<u>25,138</u>	<u>66,828</u>	<u>(66,376)</u>	<u>25,590</u>

	At 1st April 2023	Income	Expenditure	At 31st March 2024
	£	£	£	£
General funds	<u>25,920</u>	<u>73,246</u>	<u>(74,028)</u>	<u>25,138</u>

Restricted funds

	At 1st April 2024	Income	Expenditure	At 31st March 2025
	£	£	£	£
Restricted funds	<u>26,846</u>	<u>132,842</u>	<u>(146,779)</u>	<u>12,909</u>

	At 1st April 2023	Income	Expenditure	At 31st March 2024
	£	£	£	£
Restricted funds	<u>42,295</u>	<u>112,918</u>	<u>(128,367)</u>	<u>26,846</u>

LION FARM ACTION CENTRE (SANDWELL) LIMITED

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st March 2025

21. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2025 £
Tangible fixed assets	804	633	1,437
Current assets	31,256	12,276	43,532
Creditors less than 1 year	(6,470)	—	(6,470)
Net assets	<u>25,590</u>	<u>12,909</u>	<u>38,499</u>

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2024 £
Tangible fixed assets	1,004	792	1,796
Current assets	30,313	26,054	56,367
Creditors less than 1 year	(6,179)	—	(6,179)
Net assets	<u>25,138</u>	<u>26,846</u>	<u>51,984</u>

LION FARM ACTION CENTRE (SANDWELL) LIMITED

Company Limited by Guarantee

Management Information

Year ended 31st March 2025

The following pages do not form part of the financial statements.

LION FARM ACTION CENTRE (SANDWELL) LIMITED

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31st March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Sandwell MBC	64,261	71,401
Henry Smith Charity	37,600	18,700
Playscheme	22,430	19,915
Other	21,916	19,765
	<u>146,207</u>	<u>129,781</u>
Other trading activities		
Fundraising events	3,183	14,140
	<u>3,183</u>	<u>14,140</u>
Investment income		
Bank interest receivable	780	744
	<u>780</u>	<u>744</u>
Other income		
Big Local Development Coordinator costs	42,500	41,500
Big Local Other	7,000	--
	<u>49,500</u>	<u>41,500</u>
Total income	<u>199,670</u>	<u>186,165</u>
Expenditure		
Costs of raising donations and legacies		
Rent	9,102	4,220
Fundraising - other establishment expenses	18,260	15,792
	<u>27,362</u>	<u>20,012</u>
Expenditure on charitable activities		
Wages and salaries	141,014	132,920
Employer's NIC	5,245	3,907
Pension costs	8,340	6,867
Rent	8,755	8,725
Rates and water	572	513
Light and heat	2,507	1,964
Repairs and maintenance	2,234	4,379
Insurance	1,900	1,656
Other establishment	6,249	14,497
Legal and professional fees	4,120	4,014
Telephone	2,935	1,288
Other office costs	1,535	1,205
Depreciation	359	449
Interest on bank loans and overdrafts	28	--
	<u>185,793</u>	<u>182,384</u>
Total expenditure	<u>213,155</u>	<u>202,396</u>

LION FARM ACTION CENTRE (SANDWELL) LIMITED**Company Limited by Guarantee****Detailed Statement of Financial Activities** *(continued)***Year ended 31st March 2025**

	2025	2024
	£	£
Net expenditure	<u>(13,485)</u>	<u>(16,231)</u>

LION FARM ACTION CENTRE (SANDWELL) LIMITED

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31st March 2025

	2025 £	2024 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Fundraising		
Fundraising - hall hire	9,102	4,220
Fundraising - other establishment expenses	18,260	15,792
	<u>27,362</u>	<u>20,012</u>
Costs of raising donations and legacies	<u>27,362</u>	<u>20,012</u>
Expenditure on charitable activities		
Community Activities		
<i>Activities undertaken directly</i>		
Wages and salaries	141,014	132,920
Employer's NIC	5,245	3,907
Pension costs	8,340	6,867
Rent	8,755	8,725
Rates & water	572	513
Light & heat	2,507	1,964
Repairs & maintenance	2,234	4,379
Insurance	1,900	1,656
Other establishment	6,249	14,497
Legal and professional fees	4,120	4,014
Telephone	2,935	1,288
Other office costs	1,535	1,205
Bank interest and charges	28	—
	<u>185,434</u>	<u>181,935</u>
<i>Support costs</i>		
Depreciation	359	449
Expenditure on charitable activities	<u>185,793</u>	<u>182,384</u>